



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Ashley Union Cemetery  
Delaware County  
Ashley, Ohio 43003

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ashley Union Cemetery, Delaware County, (the Cemetery) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Cemetery's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Cemetery's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The Cemetery's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observations

1. Ohio Rev. Code Section 117.38 states that each public office shall file a financial report for each fiscal year with the Auditor of State's office within sixty days after the close of the fiscal year. The Cemetery's reporting deadline for fiscal year 2022 was March 1, 2023. The Cemetery filed their financial report on May 26, 2023. Late filings could result in penalties.

### Current Status of Matters Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2020 and 2019 included a noncompliance citation, because the Cemetery did not have a public records policy as required by Ohio Rev. Code Section 149.43(E)(2). The Cemetery adopted a public records policy that satisfies Ohio law subsequent to the prior audit period.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

December 18, 2023

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# OHIO AUDITOR OF STATE KEITH FABER



**ASHLEY UNION CEMETERY**

**DELAWARE COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 1/9/2024**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)